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Helena, Montana 19601

STATE DOCUMENTS

REPORT

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MONTANA LIQUOR CONTROL BOARD  
1939 - 1940

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BIENNIAL REPORT

OF THE

MONTANA LIQUOR

CONTROL BOARD

FOR

1939-1940

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B I E N N I A L S T A T E M E N T

of operations of the

M O N T A N A L I Q U O R C O N T R O L B O A R D

for the period beginning

JANUARY 1, 1939

and ending

DECEMBER 31, 1940

\* \* \* \* \*



M O N T A N A   L I Q U O R   C O N T R O L   B O A R D

L. M. A. Wass, Administrator

John E. Erickson, Ass't. Administrator

J. R. Miller, Chief Accountant

L I Q U O R   C O N T R O L   B O A R D   M E M B E R S

J. A. Putnam, Chairman

B. F. Moulton

Howell Harris

Helena, Montana - December 31, 1940

\* \* \*

To His Excellency, Sam C. Ford, Governor of the State of Montana  
The Honorable Sam W. Mitchell, Secretary of State  
The Honorable John W. Bonner, Attorney General  
The Honorable W. A. Brown, State Examiner, and  
The Honorable, The Twenty-seventh Legislative Assembly of the State of Montana

In pursuance of the laws of the State of Montana, The Montana Liquor Control Board has the honor to submit its biennial report, for the period

beginning  
January 1, 1939

and ending  
December 31, 1940

This report reflects the results of operations for that period.

Respectfully submitted,

ATTEST:

*L. M. A. Wass.*

State Liquor Administrator  
and Ex-Officio Secretary of the  
Montana Liquor Control Board

*J. A. Putnam*  
J. A. Putnam, Chairman

*B. F. Moulton*  
B. F. Moulton, Member of the Board

*Howell Harris*  
Howell Harris, Member of the Board





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MONTANA LIQUOR CONTROL BOARD

RECAPITULATION OF ALL LIQUOR, LIQUOR LICENSE and BEER REVENUE

January 1, 1939 through December 31, 1940

	<u>Schedule 1</u>		
<u>LIQUOR DEPARTMENT</u>	<u>1939</u>	<u>1940</u>	<u>Total for 1939 &amp; 1940</u>
Sales-Liquor	\$5,562,034.73	\$5,922,412.77	\$11,484,447.50
Permit Sales	30,169.00	28,231.00	58,400.00
Discount Earned	74,158.41	86,477.30	160,635.71
Other Income	3,761.86	5,636.79	9,398.65
Excise Tax	<u>479,001.80</u>	<u>519,987.66</u>	<u>998,989.46</u>
Total Gross Revenue - Liquor Dep't.	6,149,125.80	6,562,745.52	12,711,871.32
<u>LIQUOR LICENSE DEPARTMENT</u>			
Surplus from 1939		660.00	660.00
Liquor Licenses	<u>299,990.00</u>	<u>505,150.00</u>	<u>805,140.00</u>
Total Liquor Licenses Collected	299,990.00	505,810.00	805,800.00
<u>BEER DEPARTMENT</u>			
Surplus from previous year	4,120.29	3,158.04	7,278.33
Beer Licenses	287,035.00	447,045.00	734,080.00
Beer Tax	<u>243,113.44</u>	<u>249,332.43</u>	<u>492,445.87</u>
Total Gross Receipts - Beer Dep't.	<u>534,268.73</u>	<u>699,535.47</u>	<u>1,233,804.20</u>
TOTAL GROSS RECEIPTS - ALL DEPARTMENTS	6,983,384.53	7,768,090.99	14,751,475.52
Less - Cost of Liquor Sold	3,663,602.06	3,980,081.37	7,643,683.43
Administrative Expense	12,880.48	12,814.48	25,694.96
Operating Expense	<u>667,307.02</u>	<u>709,416.15</u>	<u>1,376,723.17</u>
	2,639,594.97	3,065,778.99	5,705,373.96
Less 1941 Liquor and Beer Licenses collected and entered in 1940		<u>356,200.00</u>	<u>356,200.00</u>
NET REVENUE for period	<u>2,639,594.97</u>	<u>2,709,578.99</u>	<u>5,349,173.96</u>
Percentage Administrative Expense to Gross Income	0.2%	0.2%	0.2%
Percentage Operating Expense to Gross Income	9.6%	9.1%	9.3%



MONTANA LIQUOR CONTROL BOARD  
COMPARATIVE PROFIT and LOSS STATEMENT

Years, 1939 and 1940

Schedule 2

	Dec. 31, 1939	Dec. 31, 1940	Total for 1939 & 1940
NET LIQUOR SALES	\$5,562,034.73	\$5,922,412.77	\$11,484,447.50
Less: Cost of Liquor Sold	<u>3,663,602.06</u>	<u>3,980,081.37</u>	<u>7,643,683.43</u>
GROSS PROFIT on Sales	1,898,432.67	1,942,331.40	3,840,764.07
SALES-FERMENTS	<u>30,169.00</u>	<u>28,231.00</u>	<u>58,400.00</u>
TOTAL GROSS PROFIT	1,928,601.67	1,970,562.40	3,899,164.07
Stores Operating Expenses:			
Salaries and Wages	342,431.70	358,618.31	701,050.01
Rent	35,961.58	36,335.00	72,296.58
Light-Water-Fuel	6,079.15	5,616.05	11,695.20
Telephone and Telegraph	944.27	1,088.62	2,032.89
General Supplies and Expense	6,307.29	5,782.88	12,090.17
Postage	3,665.41	3,153.97	6,819.38
Repairs and Depreciation	5,115.93	4,783.94	9,899.87
Breakage and Shortage	866.16	1,050.07	1,916.23
Freight and Drayage	<u>90,566.10</u>	<u>93,882.40</u>	<u>184,448.50</u>
Total Stores Operating Expense	<u>491,937.59</u>	<u>510,311.24</u>	<u>1,002,248.83</u>
Total Stores Operating Profit	1,436,664.08	1,460,251.16	2,896,915.24
Central Office and Warehouse Expense:			
Salaries and Wages	90,403.36	92,139.18	182,542.54
Light-Water-Fuel	2,544.49	2,733.67	5,278.16
Telephone and Telegraph	985.39	1,205.65	2,191.04
General Expense-Office & Whse. Supls.	13,160.43	12,533.11	25,693.54
Postage	1,164.21	1,704.63	2,868.84
Travel Expense	9,636.04	11,151.05	20,787.09
Insurance	10,110.72	9,906.09	20,016.81
Repairs and Depreciation	8,172.29	8,144.71	16,317.00
Breakage and Shortage	10.05	6.04	16.09
Licenses and Taxes	5,950.00	6,311.63	12,261.63
Official Bonds	<u>1,524.27</u>	<u>1,492.24</u>	<u>3,016.51</u>
Law Enforcement:			
Salaries and Expense	<u>6,477.97</u>	<u>3,801.59</u>	<u>10,279.56</u>
Total Central Office & Warehouse Exp.	<u>150,139.22</u>	<u>151,129.59</u>	<u>301,268.81</u>
Net Operating Profit	1,286,524.86	1,309,121.57	2,595,646.43
Discount Earned	74,153.41	86,477.30	160,635.71
Other Income	<u>3,761.86</u>	<u>5,636.79</u>	<u>9,398.65</u>
Net Profit from Sales	1,364,445.13	1,401,235.66	2,765,680.79
Plus Excise Tax	<u>479,001.80</u>	<u>519,987.66</u>	<u>998,989.46</u>
Net Revenue for period	<u>1,843,446.93</u>	<u>1,921,223.32</u>	<u>3,764,670.25</u>



## MONTANA LIQUOR CONTROL BOARD

## COMPARATIVE BALANCE SHEET

December 31 - 1939 and 1940

Schedule 3

<u>ASSETS</u>	<u>1939</u>		<u>1940</u>	
Cash-State Treasurer	\$160,088.71		\$ 22,819.67	
Petty Cash Funds	<u>3,350.00</u>	\$163,438.71	<u>3,475.00</u>	\$ 26,294.67
Capital:				
Building	158,978.00		153,847.84	
Machinery & Appliances	10,393.42		8,662.82	
Furniture & Fixtures	<u>4,774.60</u>	174,146.02	<u>811.77</u>	163,322.43
Inventory-Merchandise:				
Stores	326,842.71		414,779.30	
Warehouse	<u>328,410.43</u>	655,253.14	<u>488,038.78</u>	902,818.08
Prepaid Expenses:				
Licenses & Taxes	2,974.98		3,355.02	
General Supplies	1,759.14		1,306.67	
Sundry Office Supplies	515.26		455.42	
Warehouse Supplies	255.27		197.83	
Postage	463.31		252.37	
Official Bonds	2,503.02		1,497.29	
Insurance	<u>6,928.08</u>	15,399.06	<u>3,644.60</u>	10,709.20
Loss from Robberies - Suspense Account		78.03		254.08
Due from Vendors		61.54		
Due from Distillers & Others		1,449.02		2,910.44
Railway Claims		<u>977.97</u>		<u>1,568.44</u>
<u>TOTAL ASSETS</u>		<u>1,010,803.49</u>		<u>1,107,877.34</u>

SURPLUS and LIABILITIES

Vouchers Payable				
Suspense (Due Vendors)				146.46
Surplus-Dec.31, previous	1,155,337.70		1,011,495.22	
Profit thru December 31	<u>1,364,445.13</u>		<u>1,401,235.66</u>	
	2,519,782.83		2,412,730.88	
Less Distribution to State Treasurer	<u>1,508,979.34</u>	<u>1,010,803.49</u>	<u>1,305,000.00</u>	<u>1,107,730.88</u>
<u>TOTAL SURPLUS and LIABILITIES</u>		<u>1,010,803.49</u>		<u>1,107,877.34</u>





# MONTANA LIQUOR CONTROL BOARD

## Petty Cash Funds - in various Stores

For use in payment of small bills, money orders, et cetera, and for change.

Schedule 3-A

Office		\$100.00	Conrad Store, No. 33	\$ 50.00
Helena Store, No. 1	1	50.00	Choteau 34	50.00
Butte 2	2	100.00	Chester 35	50.00
Missoula 3	3	100.00	White Sulphur Spgs. 36	50.00
Great Falls 4	4	100.00	Hardin 37	50.00
Billings 5	5	100.00	Harlowton 38	50.00
Libby 6	6	50.00	Baker 42	50.00
Thompson Falls 7	7	50.00	Stanford 43	25.00
Livingston 8	8	50.00	Roundup 44	50.00
Bozeman 9	9	50.00	Cut Bank 45	50.00
Deer Lodge 11	11	50.00	Circle 47	50.00
Kalispell 12	12	50.00	Townsend 49	25.00
Miles City 13	13	50.00	Sidney 50	50.00
Anaconda 14	14	50.00	Scobey 51	50.00
Lewistown 15	15	50.00	Wolf Point 52	50.00
Columbus 16	16	50.00	Plentywood 53	50.00
Big Timber 17	17	50.00	Polson 54	50.00
Hamilton 18	18	50.00	Ennis 60	25.00
Wibaux 19	19	50.00	Belt 63	50.00
Terry 20	20	50.00	Whitefish 64	50.00
Glendive 21	21	50.00	Laurel 65	50.00
Malta 22	22	50.00	East Helena 83	50.00
Forsyth 23	23	50.00	Fromberg 91	25.00
Glasgow 24	24	100.00	Nashua 95	50.00
Phillipsburg 25	25	50.00	Harlem 98	50.00
Havre 26	26	50.00	Saco 103	50.00
Red Lodge 27	27	50.00	Butte 116	100.00
Chinook 28	28	50.00	Great Falls 140	100.00
Shelby 29	29	50.00	Wheeler 169	50.00
Superior 30	30	50.00	Butte 170	25.00
Fort Benton 31	31	50.00	Missoula 171	<u>100.00</u>
Dillon 32	32	50.00		
			Total	<u>\$3,475.00</u>

Note: Petty cash in office checked by State Bank Examiners, at the close of business, December 31, 1940, and found to be in balance. Petty cash in Stores checked by Store Auditors during the past month and all found to be in balance.



# MONTANA LIQUOR CONTROL BOARD

Net Profits from Sale of Liquor and Liquor Permits  
Additional Revenue - including Excise Tax, Liquor Licenses, Beer Licenses  
and Beer Tax.

Schedule 4

## Net Profits from the Sale of Liquor and Liquor Permits

1934	\$ 722,214.57
1935	1,134,386.56
1936	1,552,477.88
1937	1,688,731.78
1938	1,374,790.88
1939	1,363,394.59
1940	1,401,235.66

\$9,237,231.92

Distribution of Liquor Profits - Revenue derived from Excise Tax and  
Distribution of Profit from Liquor Licenses and Beer Departments.

	Distribution of Profits	Excise Tax	Liquor Licenses	Beer Licenses and Taxes
1934	\$ 10,000.00	\$	\$	\$
1935	1,000,000.00			
1936	1,400,000.00			
1937	1,405,000.00	375,425.50	245,450.00	524,806.91
1938	1,500,521.70	428,924.30	279,600.00	495,000.00
1939	1,508,979.34	479,001.80	299,990.00	493,000.00
1940	1,305,000.00	519,987.66	465,615.00	660,000.00
	<u>8,129,501.04</u>	<u>1,803,339.26</u>	<u>1,290,655.00</u>	<u>2,172,806.91</u>

Total distribution since inception of the  
Montana Liquor Control Board

\$13,396,302.21



MONTANA LIQUOR CONTROL BOARD

APPLICATION OF FUNDS STATEMENT

January 1, 1937 to January 1, 1941

Schedule 5

Source of Funds:	
Net Profits	\$9,237,231.92

Funds Applied:		
Fixed Assets	\$163,322.43	
Distribution of Profits for entire period	8,129,501.04	8,292,823.47

Working Capital - January 1, 1941	944,408.45
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Working Capital - January 1, 1937	794,999.22
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Increase - Working Capital during period	
Years - 1937 - 1938 - 1939 - 1940	149,409.23

Explanation of Increase - Working Capital

Current Assets and Prepaid Expenses:	Jan. 1, 1937	Jan. 1, 1941	Decrease	Increase
Cash	\$ 40,430.13	\$ 26,294.67	\$ 14,135.46	\$
Inventories	736,266.62	902,818.08		166,551.46
Due from Vendors	109.71		109.71	
Due from Distillers and Others	2,503.99	3,164.52		660.53
Railway Claims	695.10	1,568.44		873.34
Prepaid Expenses	14,993.67	10,709.20	4,284.47	
Current Liabilities:				
Suspense due Vendors		146.46	146.46	
Increase in Working Capital			149,409.23	
			168,085.33	168,085.33



## MONTANA LIQUOR CONTROL BOARD

## RECAPITULATION OF ALL LIQUOR, LIQUOR LICENSE and BEER REVENUE

January 1, 1937 through December 31, 1940

Schedule 6

LIQUOR DEPARTMENT

Sales-Liquor	\$23,765,570.60	
Cost of Liquor Sold	<u>15,698,601.02</u>	
Gross Profit		\$8,066,969.58
Permit Sales		150,006.00
Discount Earned		298,288.79
Other Income		<u>29,976.89</u>
		\$8,545,241.26
Less Total Expense		<u>2,716,037.81</u>
Net Profit from Liquor Sales		\$5,829,203.45
Excise Tax		<u>1,803,339.26</u>
Total Revenue from Liquor Department		7,632,542.71

LIQUOR LICENSE DEPARTMENT

Surplus from 1939	660.00	
Liquor Licenses	<u>505,150.00</u>	
Total Receipts		505,810.00
Less Total Expense		<u>24,647.55</u>
Net Revenue from Liquor Licenses - 1940		481,162.45
Plus Revenue from Liquor Licenses - 1937-1938-1939		<u>825,040.00</u>
		1,306,202.45

BEER DEPARTMENT

Net Receipts - Jan.1,1937		
thru Feb.28,1937 by Board		
of Equalization	264,079.18	
Surplus from previous		
years	12,680.56	
Beer Licenses	1,080,710.00	
Beer Taxes	<u>959,321.03</u>	
Total Receipts		2,316,790.77
Less Total Expense		<u>126,295.08</u>
Amount available for Distribution		2,190,495.69
*Less 1941 Beer and Liquor Licenses		<u>356,200.00</u>

GRAND TOTAL: Liquor Revenue - Liquor Licenses - Amount available  
for distribution from Beer Department \$10,773,040.85

\*1941 License money collected and deposited with State Treasurer in 1940

Beer Licenses	157,700.00
Liquor Licenses	<u>198,500.00</u>
	<u>356,200.00</u>





MONTANA LIQUOR CONTROL BOARD

RECAPITULATION OF ALL LIQUOR, LIQUOR LICENSE and BEER REVENUE

For Each Year as Listed

Schedule 7

	<u>1937</u>	<u>1938</u>	<u>1939</u>	<u>1940</u>
<u>LIQUOR DEPARTMENT</u>				
Sales-Liquor	\$6,657,774.48	\$5,623,348.62	\$5,562,034.73	\$5,922,412.77
Cost of Liquor Sold	<u>4,343,377.80</u>	<u>3,711,539.79</u>	<u>3,663,602.06</u>	<u>3,980,081.37</u>
Gross Profit-Liquor	2,314,396.68	1,911,808.83	1,898,432.67	1,942,331.40
Permit Sales	60,320.25	31,285.75	30,169.00	28,231.00
Discount Earned	63,365.52	74,287.56	74,158.41	86,477.30
Other Income	<u>8,434.52</u>	<u>12,143.72</u>	<u>3,761.86</u>	<u>5,636.79</u>
Gross Operating Profit	2,446,516.97	2,029,525.86	2,006,521.94	2,062,676.49
Less Total Expense	<u>757,785.19</u>	<u>654,734.98</u>	<u>642,076.81</u>	<u>661,440.83</u>
Net Profit from Liquor Sales	1,688,731.78	1,374,790.88	1,364,445.13	1,401,235.66
*Excise Tax	<u>375,425.50</u>	<u>428,924.30</u>	<u>479,001.80</u>	<u>519,987.66</u>
Total Revenue from Liquor Department	2,064,157.28	1,803,715.18	1,843,446.93	1,921,223.32

LIQUOR LICENSE DEPARTMENT

Surplus from 1939				660.00
Liquor Licenses	247,300.00	277,750.00	299,990.00	<u>505,150.00</u>
Total Receipts				505,810.00
Less Total Expense				<u>24,647.55</u>
Net Revenue	247,300.00	277,750.00	299,990.00	481,162.45

BEER DEPARTMENT

Net Receipts - Jan.1, 1937 thru Feb.28, 1937.	264,079.18			
Surplus from previous year		5,402.23	4,120.29	3,158.04
Beer Licenses	57,270.00	289,360.00	287,035.00	447,045.00
Beer Tax	<u>228,305.08</u>	<u>238,570.08</u>	<u>243,113.44</u>	<u>249,332.43</u>
Total Receipts	549,654.26	533,332.31	534,268.73	699,535.47
Less Total Expense	<u>17,830.12</u>	<u>34,212.02</u>	<u>38,110.69</u>	<u>36,142.25</u>
Amount Available for Distribution	<u>531,824.14</u>	<u>499,120.29</u>	<u>496,158.04</u>	<u>663,393.22</u>
**Less 1941 Beer and Liquor Licenses				<u>356,200.00</u>

TOTAL - ALL DEPARTMENTS \$2,843,281.42 \$2,580,585.47 \$2,639,594.97 \$2,709,578.99

\*Note: Excise Tax: Figures for period, April 5, 1937 through February 25, 1939, were based on rate of 50¢ a gallon. Thereafter, by Act of Legislature, the Excise Tax was based on a rate of 8% on all sales.

\*\*1941 License money collected and deposited with State Treasurer in 1940.

Beer Licenses \$157,700.00  
 Liquor Licenses 198,500.00  
\$356,200.00



MONTANA LIQUOR CONTROL BOARD  
BEER DEPARTMENT - OPERATING STATEMENT

Years, 1939 and 1940

Schedule 8

	<u>1939</u>	<u>1940</u>
Receipts:		
Surplus - previous year	\$4,120.29	\$ 3,158.04
*Beer Licenses	287,035.00	447,045.00
Beer Taxes	<u>243,113.44</u>	<u>249,332.43</u>
Gross Receipts	\$534,268.73	\$699,535.47
Expenses:		
Salaries-Office	15,526.67	12,434.41
Salaries-Inspectors	11,995.00	16,607.49
Travel Expense	9,152.87	6,435.49
Postage	527.00	116.00
Misc. & General Exp.	752.11	492.81
Telephone & Telegraph	88.25	
Industrial Accident Ins.	46.10	39.18
Depreciation	<u>22.69</u>	<u>16.87</u>
Total Expense	<u>38,110.69</u>	<u>36,142.25</u>
Net Receipts for Distribution	496,158.04	663,393.22
Less Distribution by State Treasurer	<u>493,000.00</u>	<u>660,000.00</u>
Net Surplus	<u>3,158.04</u>	<u>3,393.22</u>

BEER DEPARTMENT BALANCE SHEET

	<u>1939</u>	<u>1940</u>
Assets:		
Cash-Beer Act Fund	3,086.51	3,338.56
Furniture and Fixtures	19.27	12.86
Machinery and Appliances	<u>52.26</u>	<u>41.81</u>
Total Assets	<u>3,158.04</u>	<u>3,393.22</u>
Surplus and Liabilities:		
Surplus, December 31	<u>3,158.04</u>	** <u>3,393.22</u>

\*\*Surplus to be carried to 1941.

\*The Beer Licenses figure for 1940 includes \$157,700.00 of 1941 License fees collected and deposited with the State Treasurer in 1940.



MONTANA LIQUOR CONTROL BOARD

LIQUOR LICENSE DEPARTMENT

Year ending December 31, 1940

Schedule 9

Receipts:

Surplus from 1939	\$ 660.00
*Liquor Licenses	<u>505,150.00</u>

Total	\$505,810.00
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Expenses:

Salaries-Office	5,397.45	
Salaries-Inspectors	<u>10,035.24</u>	
		\$ 15,432.69
Travel Expense		8,082.39
General Supplies & Expense		1,016.62
Industrial Accident Insurance		17.85
Postage		<u>98.00</u>

Total Expense	<u>24,647.55</u>
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Net Receipts for Distribution	481,162.45
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Less Distribution by State Treasurer	<u>465,615.00</u>
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Net Surplus	<u>\$ 15,547.45</u>
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LIQUOR LICENSE DEPARTMENT BALANCE SHEET

December 31, 1940

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Liquor License Fund Account - State Treasurer	\$ <u>15,547.45</u>
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Surplus - December 31, 1940	<u>15,547.45</u>
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\*The Liquor License figure for 1940 includes \$198,500.00 of 1941 License fees collected and deposited with the State Treasurer in 1940.



M O N T A N A L I Q U O R C O N T R O L B O A R D  
Helena Montana

Schedule 10 - 1 -

CONDENSED - COMPARATIVE PROFIT and LOSS STATEMENT of STATE LIQUOR STORES  
1939 and 1940

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Year	Location of Store	Store No.	Liquor Sales	Permit Sales	Cost of Mer- chandise Sold	Total Expense		Net Profit	Store Inventory
						Operating and	Central Office		
1939	Helena	A	7,896.00	12.00	5,609.92	339.15		1,958.93	689.97
1940	Helena	A	13,745.45	4.00	9,457.47	568.65		3,723.33	236.83
1939	Helena	1	313,473.40	1,336.00	206,541.58	26,496.82		81,771.00	7,848.36
1940	Helena	1	316,383.32	1,140.00	212,952.79	26,053.83		78,516.70	9,258.01
1939	Butte	2	389,264.85	901.50	257,284.54	36,418.82		96,462.99	16,706.21
1940	Butte	2	431,802.51	774.50	290,418.18	39,548.73		102,610.10	19,512.33
1939	Missoula	3	152,714.75	455.25	101,170.30	15,754.02		36,245.68	10,170.77
1940	Missoula	3	179,109.02	432.25	120,302.54	16,882.11		42,356.62	13,889.08
1939	Great Falls	4	189,121.20	966.00	124,630.21	19,580.99		45,876.00	12,123.29
1940	Great Falls	4	214,911.09	940.25	144,888.77	20,991.08		49,971.49	14,241.99
1939	Billings	5	352,550.45	1,878.25	232,658.38	27,352.27		94,418.05	12,630.96
1940	Billings	5	379,471.18	1,843.00	255,904.11	29,417.97		95,992.10	22,694.96
1939	Libby	6	27,065.75	269.25	17,822.79	3,763.37		5,748.84	1,544.70
1940	Libby	6	27,457.50	255.50	18,343.27	3,650.05		5,719.68	2,831.70
1939	Thompson Falls	7	10,262.30	94.25	6,699.38	1,611.80		2,045.37	639.72
1940	Thompson Falls	7	9,342.70	78.00	6,216.93	1,253.87		1,949.90	1,634.12
1939	Livingston	8	93,083.60	574.00	61,100.69	11,197.44		21,359.47	4,919.33
1940	Livingston	8	97,409.78	520.75	65,433.05	11,067.10		21,430.38	5,927.97
1939	Bozeman	9	92,277.75	794.50	60,816.37	9,392.67		22,863.21	3,661.06
1940	Bozeman	9	104,152.61	740.00	70,044.98	9,829.70		26,017.93	5,568.89





Year	Location of Store	Store		Liquor Sales	Permit Sales	Cost of Mer- chandise Sold	Total Expense		Store
		No.					Operating and	Central Office	
								Net Profit	Inventory
1939	Hysham	10	8,068.95	81.00	5,297.95	1,193.46	1,658.54	1,799.44	817.66
1940	Hysham	10	9,389.70	59.50	6,303.60	1,346.16	1,799.44		770.44
1939	Deer Lodge	11	54,884.75	357.75	36,033.89	6,856.35	12,352.26		3,055.41
1940	Deer Lodge	11	54,311.43	325.50	36,396.66	7,089.59	11,150.68		3,936.10
1939	Kallispell	12	123,185.50	1,020.00	81,121.19	12,371.32	30,712.99		6,600.43
1940	Kallispell	12	135,660.88	906.00	91,415.50	12,743.92	32,407.46		7,758.33
1939	Miles City	13	86,658.40	528.50	57,046.83	10,199.07	19,959.00		4,464.33
1940	Miles City	13	100,228.76	490.75	67,534.12	10,528.12	22,657.27		8,162.44
1939	Anaconda	14	225,870.35	823.75	148,631.59	20,723.71	57,333.80		7,622.98
1940	Anaconda	14	239,958.85	793.75	161,630.98	22,163.46	56,958.16		8,614.63
1939	Lewistown	15	83,090.90	449.25	54,386.40	9,267.76	19,885.99		3,778.75
1940	Lewistown	15	87,392.42	425.00	58,910.66	9,503.23	19,403.53		4,700.36
1939	Columbus	16	20,230.55	172.75	13,281.35	3,247.05	3,874.90		1,457.01
1940	Columbus	16	21,781.64	159.00	14,690.07	3,152.88	4,097.69		1,519.32
1939	Big Timber	17	29,711.20	139.25	19,693.16	3,675.30	6,481.99		1,655.44
1940	Big Timber	17	32,465.93	116.25	21,803.96	3,733.07	7,045.15		2,241.50
1939	Hamilton	18	51,618.60	380.25	33,846.34	6,997.06	11,155.45		4,613.51
1940	Hamilton	18	51,025.40	330.25	34,079.35	7,508.00	9,768.30		6,467.58
1939	Wibaux	19	10,893.60	49.50	7,199.68	2,216.96	1,526.46		1,196.84
1940	Wibaux	19	11,409.85	42.00	7,592.82	2,194.32	1,664.71		1,254.57
1939	Terry	20	9,013.90	108.75	5,907.59	1,310.46	1,904.60		1,507.91
1940	Terry	20	10,911.12	80.00	7,285.77	1,379.00	2,326.35		1,535.82
1939	Glendive	21	56,045.90	261.75	37,136.79	6,454.70	12,716.16		3,651.21
1940	Glendive	21	60,412.20	277.25	40,583.40	6,446.52	13,659.53		6,089.59
1939	Malta	22	49,542.40	308.25	32,565.84	6,297.42	10,987.39		2,126.70
1940	Malta	22	49,027.75	299.75	32,832.36	6,131.38	10,363.76		3,405.98



Year	Location of Store	Store		Liquor Sales	Permit Sales	Cost of Mer- chandise Sold	Total Expense		Store Inventory
		No.					Operating and Central Office	Net Profit	
1939	Forsyth	23		40,985.50	231.50	27,072.50	5,220.54	8,923.96	2,415.50
1940	Forsyth	23		41,975.96	248.75	28,140.17	5,159.48	8,925.06	3,664.54
1939	Glasgow	24		74,462.05	435.50	49,052.30	10,232.70	15,612.55	2,972.32
1940	Glasgow	24		73,321.75	370.25	49,709.59	9,308.19	14,674.22	4,959.95
1939	Phillipsburg	25		25,335.65	164.50	16,728.77	3,851.57	4,919.81	1,975.19
1940	Phillipsburg	25		23,421.10	157.00	15,750.75	3,697.42	3,929.93	2,387.27
1939	Havre	26		107,548.25	759.00	71,088.34	13,391.80	23,827.11	5,499.76
1940	Havre	26		111,370.08	652.50	74,560.45	12,692.42	24,769.71	9,041.80
1939	Red Lodge	27		53,480.20	260.00	35,367.65	6,508.23	11,864.32	6,093.20
1940	Red Lodge	27		51,396.03	236.25	34,581.74	6,484.96	10,565.58	5,509.97
1939	Chinook	28		41,756.05	377.50	27,401.18	4,745.34	9,987.03	2,788.79
1940	Chinook	28		44,307.99	363.00	29,744.90	4,841.13	10,084.96	4,192.45
1939	Shelby	29		45,273.45	253.75	29,811.15	6,895.64	8,820.41	2,604.29
1940	Shelby	29		48,362.73	199.50	32,422.99	6,837.30	9,301.94	4,364.42
1939	Superior	30		16,590.40	71.75	12,267.43	2,740.27	3,654.45	1,547.63
1940	Superior	30		20,335.11	91.75	13,530.83	2,782.17	4,113.86	2,502.91
1939	Fort Benton	31		18,622.35	115.25	12,218.81	3,221.53	3,297.26	1,077.67
1940	Fort Benton	31		20,599.82	114.00	13,812.77	3,316.11	3,584.94	3,266.12
1939	Dillon	32		83,697.10	471.75	55,194.11	9,375.93	19,598.81	4,355.60
1940	Dillon	32		91,701.69	461.50	61,622.13	10,232.68	20,308.38	6,805.69
1939	Conrad	33		28,787.85	198.50	18,872.77	4,128.79	5,984.79	2,314.65
1940	Conrad	33		28,994.04	163.25	19,497.50	4,394.35	5,265.44	2,868.86
1939	Choteau	34		28,264.75	180.75	18,504.53	3,956.53	5,984.44	1,133.08
1940	Choteau	34		29,685.78	187.00	19,794.57	3,929.63	6,148.58	1,687.16
1939	Chester	35		13,760.25	86.25	9,064.71	2,289.05	2,492.74	540.21
1940	Chester	35		12,064.98	99.75	8,049.98	2,190.31	1,924.44	920.40



Year	Location of Store	Store		Liquor Sales	Permit Sales	Cost of Mer- chandise Sold	Total Expense		Store Inventory
		No.					Operating and Central Office	Net Profit	
1939	White Sulphur Springs	36		21,077.55	99.50	13,865.61	3,129.68	4,181.76	1,247.70
1940	White Sulphur Springs	36		23,102.89	106.75	15,663.10	3,184.94	4,361.60	1,463.77
1939	Hardin	37		57,379.55	435.00	37,732.43	6,216.27	13,865.85	3,636.01
1940	Hardin	37		63,631.30	438.50	42,877.48	6,504.97	14,687.35	4,754.72
1939	Harlowton	38		28,786.40	205.00	18,902.32	3,939.79	6,149.29	2,081.93
1940	Harlowton	38		31,083.19	181.75	20,744.81	3,847.70	6,672.43	2,182.58
1939	Winnett	39		7,878.30	44.50	5,220.69	1,175.25	1,526.86	728.90
1940	Winnett	39		8,297.36	55.25	5,609.82	1,209.87	1,532.92	841.21
1939	Broadus	40		11,178.45	77.75	7,344.18	1,655.31	2,256.71	1,001.62
1940	Broadus	40		10,725.60	77.25	7,148.28	1,687.52	1,967.05	1,358.34
1939	Ekalaka	41		10,055.85	89.75	6,709.99	1,737.55	1,698.06	472.84
1940	Ekalaka	41		12,334.96	95.50	8,257.50	2,058.34	2,114.62	878.57
1939	Baker	42		18,697.00	155.50	12,337.73	3,405.73	3,109.04	1,478.74
1940	Baker	42		21,454.35	166.25	14,408.68	3,408.71	3,803.21	1,708.18
1939	Stanford	43		9,198.90	69.25	5,985.99	2,008.85	1,273.31	607.46
1940	Stanford	43		10,159.15	73.25	6,759.41	2,085.87	1,387.12	976.62
1939	Roundup	44		38,228.35	254.25	25,135.75	5,072.51	8,274.34	2,438.07
1940	Roundup	44		38,706.95	242.75	25,863.78	5,019.81	8,066.11	3,496.04
1939	Cut Bank	45		80,491.25	416.75	52,937.72	8,723.59	19,246.69	4,208.37
1940	Cut Bank	45		87,524.48	420.50	58,757.08	8,833.64	20,354.26	3,879.12
1939	Jordan	46		12,311.70	102.25	8,066.87	1,777.95	2,569.13	873.74
1940	Jordan	46		12,073.12	122.50	8,106.25	1,740.17	2,349.20	1,154.90
1939	Circle	47		12,412.40	65.50	8,240.20	2,117.66	2,120.04	1,097.22
1940	Circle	47		15,399.20	78.25	10,284.71	2,304.15	2,878.59	1,673.55
1939	Ryegate	48		5,959.25	57.50	3,910.61	924.97	1,181.17	747.45
1940	Ryegate	48		8,398.50	60.00	5,616.16	1,239.17	1,603.17	751.31





Year	Location of Store	Store No.	Liquor Sales	Permit Sales	Cost of Merchandise Sold	Total Expense Operating and Central Office	Net Profit	Store Inventory
1939	Townsend	49	32,829.10	232.75	21,530.72	3,570.15	7,950.98	1,623.26
1940	Townsend	49	33,707.48	237.50	22,443.65	3,603.37	7,897.96	2,292.09
1939	Sidney	50	26,561.75	322.25	17,370.89	4,082.87	5,430.24	2,572.63
1940	Sidney	50	31,056.05	364.00	20,675.05	4,136.10	6,606.90	3,145.94
1939	Scobey	51	31,003.65	235.75	20,434.87	4,027.17	6,777.36	1,831.55
1940	Scobey	51	29,417.55	188.50	19,632.01	3,959.60	6,004.44	2,597.28
1939	Wolf Point	52	35,753.45	275.25	23,388.09	5,311.70	7,328.91	2,657.89
1940	Wolf Point	52	42,380.69	238.75	28,475.71	5,688.85	8,454.88	2,810.42
1939	Plentywood	53	24,249.85	186.50	15,886.77	3,611.60	4,937.98	2,671.69
1940	Plentywood	53	28,027.80	175.00	18,845.17	3,570.21	5,787.42	3,248.78
1939	Poison	54	31,821.15	142.50	21,064.86	5,124.10	5,774.69	1,904.42
1940	Poison	54	30,307.19	115.75	20,306.59	4,995.41	5,120.94	2,553.62
1939	Virginia City	55	7,757.80	26.00	5,091.70	1,178.68	1,513.42	442.19
1940	Virginia City	55	8,457.26	19.00	5,841.21	1,237.86	1,597.19	892.49
1939	Boulder	56	12,617.45	32.50	8,343.85	1,950.75	2,355.35	887.97
1940	Boulder	56	10,467.39	49.00	7,082.19	1,706.84	1,727.36	1,073.96
1939	Ovando	57	3,361.80	17.25	2,206.37	485.78	685.90	248.78
1940	Ovando	57	3,761.70	15.00	2,578.64	542.95	655.11	346.62
1939	Gardiner	58	27,001.10	149.00	17,753.81	3,622.54	5,773.75	2,286.49
1940	Gardiner	58	27,449.16	98.00	18,397.58	3,761.17	5,388.41	3,072.95
1939	West Yellowstone	59	24,114.95	151.50	15,902.01	3,546.15	4,818.29	1,173.07
1940	West Yellowstone	59	23,026.76	125.75	15,422.56	3,285.77	4,444.18	2,312.32
1939	Ennis	60	11,293.55	92.00	7,415.84	1,468.86	2,500.85	1,022.26
1940	Ennis	60	10,417.55	81.00	6,990.43	1,432.47	2,075.65	1,310.68
1939	Hot Springs	61	12,289.50	135.00	8,068.65	1,794.68	2,561.17	734.51
1940	Hot Springs	61	13,459.80	130.50	8,948.04	1,992.09	2,650.17	1,394.87





Year	Location of Store	Store No.	Liquor Sales	Permit Sales	Cost of Merchandise Sold	Total Expense		Net Profit	Store Inventory
						Operating	Central Office		
1939	Belton	62	12,427.30	110.75	8,202.69	1,864.28		2,471.08	1,523.78
1940	Belton	62	14,461.15	87.50	9,707.45	2,188.98		2,652.22	1,586.65
1939	Belt	63	16,107.75	112.50	10,558.59	2,674.84		2,986.82	1,113.80
1940	Belt	63	17,093.94	106.75	11,416.90	2,674.20		3,109.59	1,266.45
1939	Whitefish	64	39,397.75	256.25	25,919.77	4,766.72		8,967.51	2,733.38
1940	Whitefish	64	42,249.87	252.00	28,284.71	4,804.36		9,432.80	3,236.30
1939	Laurel	65	34,520.50	303.00	22,681.21	4,656.67		7,485.42	3,525.86
1940	Laurel	65	41,953.70	312.00	28,229.13	5,284.46		8,752.11	4,278.02
1939	Martinsdale	66	8,711.20	45.00	5,734.40	1,347.73		1,674.07	836.81
1940	Martinsdale	66	5,303.11	33.75	3,552.95	821.69		962.22	802.60
1939	Helmville	67	5,263.90	13.50	3,484.78	770.78		1,021.84	409.35
1940	Helmville	67	5,264.76	12.00	3,584.91	761.83		950.02	364.44
1939	Drummond	68	20,299.65	90.25	13,432.59	2,661.47		4,295.84	2,261.12
1940	Drummond	68	20,387.89	80.25	13,676.23	2,645.64		4,146.27	2,319.44
1939	Eureka	69	11,429.65	110.00	7,478.67	1,710.02		2,350.96	610.93
1940	Eureka	69	13,870.60	88.25	9,232.07	2,013.20		2,713.58	926.18
1939	Troy	70	16,667.30	124.75	10,984.67	2,280.27		3,527.11	778.12
1940	Troy	70	19,347.06	121.00	12,954.48	2,530.46		3,983.12	2,081.76
1939	Wisdom	71	7,846.05	46.00	5,164.52	1,173.56		1,553.97	618.66
1940	Wisdom	71	9,195.95	42.50	6,092.17	1,332.74		1,813.54	971.92
1939	Three Forks	72	14,284.65	97.50	9,392.86	2,089.57		2,899.72	697.03
1940	Three Forks	72	15,560.85	102.50	10,476.52	2,301.67		2,885.16	1,181.88
1939	Columbia Falls	73	9,457.85	95.50	6,260.91	1,401.55		1,890.89	923.03
1940	Columbia Falls	73	9,267.65	86.25	6,232.05	1,366.49		1,755.36	1,183.03
1939	St. Ignatius	74	13,541.60	74.00	8,875.66	1,958.86		2,781.08	628.09
1940	St. Ignatius	74	14,084.58	60.00	9,483.63	2,036.10		2,624.85	1,054.52



Year	Location of Store	Store No.	Liquor Sales	Permit Sales	Cost of Merchandise Sold	Total Expense	
						Operating and Central Office	Store Inventory
1939	Bainville	75	8,331.30	39.25	5,463.72	1,260.38	1,646.45
1940	Bainville	75	9,129.24	40.25	6,144.33	1,368.49	1,656.67
1939	Belgrade	76	11,444.30	71.25	7,449.29	2,010.96	2,055.30
1940	Belgrade	76	10,177.13	63.25	6,829.93	1,934.61	1,475.84
1939	Twin Bridges	77	12,458.40	43.00	8,194.45	1,794.66	2,512.29
1940	Twin Bridges	77	11,282.62	54.50	7,531.59	1,624.07	2,181.46
1939	Vallier	78	16,414.70	85.50	10,794.15	2,418.46	3,267.59
1940	Vallier	78	17,069.25	82.25	11,362.72	2,483.47	3,305.31
1939	Cascade	79	9,554.15	65.50	6,247.57	1,406.54	1,965.54
1940	Cascade	79	10,342.23	69.50	6,956.80	1,482.29	1,972.64
1939	Sweetgrass	80	10,927.50	27.50	7,153.94	1,621.17	2,179.89
1940	Sweetgrass	80	8,370.15	17.50	5,547.57	1,226.90	1,613.18
1939	Augusta	81	12,620.30	49.25	8,286.37	1,887.13	2,496.05
1940	Augusta	81	13,384.24	59.00	8,947.21	1,929.53	2,546.50
1939	Lima	82	12,445.95	95.75	8,288.39	1,822.24	2,431.07
1940	Lima	82	15,269.61	95.50	10,166.41	2,174.50	3,024.20
1939	East Helena	83	19,216.35	110.75	12,612.48	3,715.13	2,999.49
1940	East Helena	83	23,935.81	120.50	16,808.96	3,664.63	3,582.72
1939	Arlee	84	5,734.90	35.75	3,751.98	899.19	1,119.48
1940	Arlee	84	6,718.92	42.00	4,487.28	987.15	1,286.49
1939	Darby	85	16,589.10	83.75	10,973.38	2,471.92	3,227.55
1940	Darby	85	16,530.80	80.50	11,024.62	2,416.78	3,169.90
1939	Pony	87	4,924.50	20.50	3,219.28	713.96	1,011.76
1940	Pony	87	5,094.25	23.00	3,383.87	736.46	996.92
1939	Ashland	88	2,889.40	36.00	1,894.81	434.18	596.41
1940	Ashland	88	2,541.95	33.50	1,691.39	389.02	495.04
							493.84
							613.54



		Store		Total Expense			Store		
Year	Location of Store	No.	Liquor Sales	Permit Sales	Cost of Mer- chandise Sold	Operating and		Net Profit	Inventory
						Central Office			
1939	Culbertson	89	10,371.65	50.25	6,848.13	1,535.04	2,038.73	648.53	
1940	Culbertson	89	9,152.69	52.75	6,121.34	1,329.66	1,754.44	844.14	
1939	Medicine Lake	90	7,573.45	50.75	4,952.67	1,100.62	1,570.91	646.65	
1940	Medicine Lake	90	8,221.55	52.50	5,459.42	1,217.61	1,597.02	1,118.41	
1939	Fromberg	91	24,365.30	54.50	15,954.93	3,528.95	4,935.92	1,242.70	
1940	Fromberg	91	25,109.00	60.25	17,059.17	3,541.45	4,568.63	1,195.42	
1939	Froid	92	6,313.00	49.25	4,141.35	891.89	1,329.03	324.21	
1940	Froid	92	7,339.07	51.50	4,906.52	1,039.62	1,444.43	639.43	
1939	Westby	93	5,903.95	17.75	3,849.36	906.37	1,165.97	421.84	
1940	Westby	93	5,286.35	14.00	3,676.14	797.25	826.96	655.62	
1939	Birney	94	5,042.65	30.00	3,337.00	743.54	992.11	571.45	
1940	Birney	94	5,498.18	25.75	3,656.53	829.84	1,037.56	638.35	
1939	Nashua	95	15,683.95	113.50	10,258.23	3,086.28	2,452.94	693.87	
1940	Nashua	95	12,907.33	104.75	8,703.76	3,233.07	1,075.25	898.42	
1939	Richey	96	6,230.75	27.50	4,092.23	903.64	1,262.38	403.25	
1940	Richey	96	8,479.38	47.50	5,668.78	1,189.71	1,668.39	613.30	
1939	Big Sandy	97	15,462.60	126.00	10,183.13	2,273.91	3,131.56	690.14	
1940	Big Sandy	97	14,597.60	105.75	9,725.80	2,065.29	2,912.26	929.10	
1939	Harlem	98	36,330.00	269.75	23,850.07	3,966.47	8,783.21	2,033.63	
1940	Harlem	98	25,490.68	171.50	17,080.98	3,366.68	5,214.52	1,777.65	
1939	Stockett	99	9,458.75	46.75	6,217.45	1,433.01	1,855.04	405.34	
1940	Stockett	99	8,418.54	40.00	5,608.92	1,289.12	1,560.50	654.91	
1939	Poplar	100	20,500.40	102.25	13,367.76	2,666.07	4,568.82	912.17	
1940	Poplar	100	24,383.10	99.50	16,207.52	2,830.53	5,444.55	1,873.87	
1939	Ronan	101	20,667.45	170.25	13,575.96	2,804.47	4,457.27	1,287.25	
1940	Ronan	101	23,018.86	165.00	15,467.76	3,030.27	4,685.83	1,904.50	





Year		Location of Store	Store No.	Liquor Sales	Permit Sales	Cost of Merchandise Sold	Total Expense		Store Inventory
							Operating and	Central Office	
1939	Ingomar		102	2,855.40	19.50	1,877.25	454.17	543.48	566.02
1940	Ingomar		102	2,362.10	13.50	1,569.92	389.46	416.22	782.22
1939	Saco		103	11,160.50	85.50	7,356.70	2,245.49	1,663.81	1,189.21
1940	Saco		103	12,515.37	74.00	8,394.04	2,150.83	2,044.50	1,566.72
1939	Whitehall		104	23,157.10	131.75	15,269.42	3,094.07	4,925.36	939.04
1940	Whitehall		104	26,233.28	124.75	16,945.96	3,173.52	5,238.65	1,329.81
1939	Sheridan		105	13,269.05	51.50	8,838.33	1,925.70	2,556.52	531.08
1940	Sheridan		105	14,277.15	49.00	9,596.26	2,041.51	2,688.38	773.39
1939	Antelope		106	5,628.45	25.50	3,673.50	848.88	1,131.57	548.63
1940	Antelope		106	4,804.65	41.50	3,183.84	737.07	925.24	465.63
1939	Dixon		107	3,450.70	40.75	2,255.55	541.42	694.48	80.87
1940	Dixon		107	3,938.95	32.50	2,622.67	603.42	745.36	293.92
1939	Plains		108	14,767.95	99.25	9,718.38	2,105.53	3,045.29	1,262.86
1940	Plains		108	13,362.73	99.75	8,947.14	1,877.42	2,637.92	1,611.13
1939	Galata		110	3,479.75	24.50	2,314.71	540.29	649.25	708.45
1940	Galata		110	2,739.55	22.00	1,826.82	398.34	536.39	756.29
1939	Kevin		111	5,781.45	41.25	3,820.73	870.88	1,131.09	925.62
1940	Kevin		111	5,559.14	43.50	3,703.62	842.92	1,056.10	819.03
1939	Lincoln		112	6,492.30	16.50	4,283.58	921.12	1,304.10	567.53
1940	Lincoln		112	6,270.51	19.00	4,203.47	883.27	1,202.77	645.67
1939	Dutton		113	6,139.70	65.50	4,022.87	938.40	1,243.93	580.81
1940	Dutton		113	6,153.55	57.25	4,093.55	940.56	1,176.59	528.50
1939	Stevensville		115	10,933.30	142.50	7,195.54	1,580.15	2,300.11	1,064.39
1940	Stevensville		115	11,765.99	138.75	7,881.86	1,699.61	2,323.27	1,406.48
1939	Butte		116	304,486.85	1,068.25	200,719.04	32,333.08	72,502.98	14,747.33
1940	Butte		116	355,308.99	1,028.50	239,128.94	35,583.19	81,625.36	19,028.91





Year		Location of Store	Store No.	Liquor Sales	Permit Sales	Cost of Mer- chandise Sold	Total Expense Operating and Central Office	Net Profit	Store Inventory
1939	1940	Wilsall	117	5,916.80	47.00	3,884.24	902.77	1,176.79	355.57
		Wilsall	117	6,059.60	40.00	4,063.51	906.84	1,129.25	639.07
1939	1940	Ballantine	118	10,125.10	104.00	6,650.46	1,532.75	2,045.89	702.35
		Ballantine	118	10,386.70	96.25	7,049.81	1,525.33	1,907.81	859.89
1939	1940	Ismay	119	1,995.60	28.25	1,301.67	319.11	403.07	129.61
		Ismay	119	2,165.65	27.00	1,462.37	339.62	390.66	206.94
1939	1940	Fairview	120	8,739.25	47.00	5,718.53	1,343.39	1,723.73	719.33
		Fairview	120	10,529.50	25.50	6,964.79	1,585.63	2,004.58	866.44
1939	1940	Manhattan	121	7,791.85	67.75	5,121.93	1,137.74	1,599.93	806.67
		Manhattan	121	8,914.05	55.25	5,932.58	1,273.98	1,762.74	797.62
1939	1940	Seeley Lake	122	4,549.35	13.50	3,068.53	702.56	791.76	Closed 8-17-39
		Seeley Lake	122	Closed August 17, 1939					
1939	1940	Hingham	123	10,715.90	46.75	7,037.30	1,607.39	2,117.96	839.29
		Hingham	123	10,317.00	49.25	6,874.01	1,524.81	1,967.43	1,006.71
1939	1940	Geraldine	125	8,266.00	47.75	5,437.01	1,212.72	1,664.02	669.78
		Geraldine	125	6,720.95	45.50	4,472.63	987.41	1,300.41	891.30
1939	1940	Sunburst	126	6,961.95	53.00	4,555.77	1,083.64	1,375.54	672.56
		Sunburst	126	7,108.92	40.75	4,820.51	1,059.50	1,269.66	638.22
1939	1940	Oilmont	127	4,854.75	24.75	3,192.80	733.44	953.26	873.33
		Oilmont	127	6,411.60	17.00	4,269.49	935.02	1,224.09	960.17
1939	1940	Noxon	129	2,205.90	24.00	1,448.49	323.31	458.10	242.22
		Noxon	129	2,480.30	24.00	1,648.43	357.61	498.26	305.04
1939	1940	Fairfield	130	11,659.90	50.75	7,635.55	1,702.81	2,372.29	624.82
		Fairfield	130	15,933.28	52.50	10,723.00	2,226.35	3,036.43	1,087.66
1939	1940	Dupuyer	131	11,461.45	55.50	7,510.63	1,681.20	2,325.12	763.65
		Dupuyer	131	18,364.25	52.75	12,091.17	2,637.14	3,688.69	1,108.84



		Store		Liquor Sales		Permit Sales		Cost of Mer- chandise Sold		Total Expense Operating and		Store	
Year	Location of Store	No.								Central Office	Net Profit	Inventory	
1939	Dodson	132		8,075.20		81.00		5,269.98		1,163.18	1,723.04	1,447.02	
1940	Dodson	132		8,587.80		61.75		5,849.18		1,254.28	1,546.09	1,927.25	
1939	Pendroy	134		5,385.15		19.25		3,515.81		633.30	1,055.29	437.35	
1940	Pendroy	134		5,489.93		15.00		3,556.09		823.55	1,025.29	455.28	
1939	Denton	135		5,807.55		46.00		3,775.95		841.83	1,235.77	684.21	
1940	Denton	135		6,551.25		47.50		4,375.07		934.34	1,289.34	839.16	
1939	Melstone	136		7,980.40		32.75		5,237.90		1,156.48	1,618.77	624.62	
1940	Melstone	136		6,019.46		27.25		4,009.58		957.77	1,079.36	921.30	
1939	Walkerville	137		46,458.00		57.00		30,808.69		4,528.96	11,177.35	2,480.16	
1940	Walkerville	137		50,801.06		61.50		34,147.98		4,738.33	11,976.25	4,070.33	
1939	Alberton	138		5,177.80		20.00		3,417.38		785.06	995.36	654.99	
1940	Alberton	138		5,473.12		18.50		3,693.90		834.68	963.04	1,057.18	
1939	Glacier Park	139		27,262.30		131.50		17,847.32		4,148.55	5,397.93	1,820.28	
1940	Glacier Park	139		Closed December 30, 1939									
1939	Great Falls	140		256,126.10		1,150.25		168,391.43		23,277.99	65,606.93	19,873.57	
1940	Great Falls	140		278,307.78		1,216.50		187,703.19		24,211.51	67,609.58	22,024.52	
1939	Many Glaciers	141		4,445.45		36.00		2,971.85		652.64	856.96	Closed - Sept.	
1940	Many Glaciers	141		5,579.20		24.75		3,788.46		818.46	997.03	Closed - Sept.	
1939	Decker	142		2,720.95		15.50		1,782.38		427.80	526.27	648.46	
1940	Decker	142		4,371.70		17.50		2,954.55		644.48	790.17	566.65	
1939	Emigrant	143		1,743.85		18.50		1,144.92		277.56	339.87	201.97	
1940	Emigrant	143		1,967.05		14.75		1,311.42		316.26	354.12	295.45	
1939	Basin	144		15,067.45		35.50		9,984.15		2,044.56	3,074.24	2,303.53	
1940	Basin	144		14,321.03		34.00		9,597.79		2,120.61	2,636.63	1,512.72	
1939	Galen	145		10,556.50		46.00		6,945.10		1,397.06	2,260.34	763.21	
1940	Galen	145		7,297.65		43.50		4,847.63		1,056.82	1,436.70	666.79	



Year	Location of Store	Store No.	Store			Cost of Mer- chandise Sold	Total Expense		Net Profit	Store Inventory
			Liquor Sales	Permit Sales			Operating and	Central Office		
1939	Cooke City	146	6,909.35	51.00		4,539.28		1,017.65	1,403.42	735.06
1940	Cooke City	146	6,637.41	39.00		4,455.32		949.19	1,271.90	1,034.98
1939	Grass Range	147	2,072.75	22.25		1,344.61		322.41	427.98	367.55
1940	Grass Range	147	3,498.50	17.00		2,331.84		493.58	690.08	535.44
1939	Laurin	148	6,541.40	35.25		4,297.79		998.31	1,280.55	359.41
1940	Laurin	148	7,308.15	41.50		4,873.48		1,084.40	1,391.77	282.00
1939	Norris	149	8,816.40	34.75		5,790.15		1,281.37	1,779.63	460.39
1940	Norris	149	9,484.49	33.25		6,360.38		1,339.14	1,798.22	742.62
1939	Judith Gap	150	3,293.50	15.50		2,139.45		481.03	688.52	384.67
1940	Judith Gap	150	3,839.90	16.00		2,575.76		570.89	709.25	575.41
1939	Gallatin Gateway	151	15,478.90	31.50		10,170.48		2,305.27	3,034.65	1,529.50
1940	Gallatin Gateway	151	15,853.67	26.00		10,671.32		2,307.58	2,900.77	1,508.53
1939	Ophiem	152	10,034.30	54.25		6,514.68		1,501.69	2,072.18	1,623.61
1940	Ophiem	152	10,591.20	48.50		7,047.14		1,565.14	2,027.42	1,155.36
1939	Brady	153	4,918.10	33.00		3,213.97		747.81	989.32	550.76
1940	Brady	153	4,004.85	30.75		2,666.82		624.09	744.69	545.02
1939	Neihart	154	8,458.20	41.00		5,571.68		1,238.65	1,688.87	456.40
1940	Neihart	154	11,999.84	47.50		8,014.86		1,709.09	2,323.39	558.07
1939	Flaxville	155	6,902.15	93.50		4,509.75		1,016.67	1,459.23	879.35
1940	Flaxville	155	9,462.45	62.50		6,308.88		1,362.36	1,853.71	1,071.70
1939	Geyser	156	7,503.50	17.50		4,898.01		1,128.76	1,494.23	364.77
1940	Geyser	156	8,330.55	18.00		5,535.61		1,224.82	1,588.12	305.99
1939	Turner	157	6,805.80	35.50		4,468.94		1,022.53	1,349.83	517.65
1940	Turner	157	7,382.87	30.75		4,966.45		1,112.59	1,534.58	911.17
1939	Roy	158	2,190.75	10.50		1,428.97		329.61	442.67	332.18
1940	Roy	158	3,027.45	11.50		2,011.95		469.52	557.48	277.94



Year	Location of Store	Store No.	Liquor Sales	Permit Sales	Cost of Mer- chandise Sold	Total Expense		Store Inventory
						Operating and	Central Office	
1939	Alzada	159	4,505.05	10.25	2,964.55	629.51	921.24	831.04
1940	Alzada	159	6,317.25	23.25	4,222.08	938.32	1,180.10	983.81
1939	Winifred	160	4,531.40	22.50	2,975.45	679.58	838.87	491.09
1940	Winifred	160	3,741.10	31.00	2,490.48	546.08	735.54	642.13
1939	Hobson	161	7,556.70	64.00	4,923.77	1,261.93	1,435.00	513.84
1940	Hobson	161	8,682.13	55.25	5,858.45	1,368.40	1,510.53	556.71
1939	Bridger	162	13,124.90	103.50	8,654.39	1,922.51	2,651.50	1,410.36
1940	Bridger	162	13,215.20	91.25	8,815.01	1,880.53	2,610.91	1,231.95
1939	Grant	163	2,395.49	21.00	1,569.89	386.43	460.17	181.63
1940	Grant	163	2,602.97	28.50	1,732.30	405.80	493.37	282.45
1939	Charlo	164	3,596.45	50.25	2,352.14	548.70	745.86	265.51
1940	Charlo	164	4,684.35	41.75	3,119.91	717.84	888.35	506.70
1939	Highwood	166	3,591.30	16.50	2,344.55	563.43	699.82	317.73
1940	Highwood	166	3,932.80	15.00	2,620.53	612.40	714.87	358.47
1939	Absarokee	167	14,127.60	20.50	9,396.79	2,103.90	2,647.41	1,245.62
1940	Absarokee	167	16,688.61	27.50	11,228.38	2,414.71	3,073.02	1,349.50
1939	Essex	168	5,202.90	32.00	3,413.18	803.29	1,018.43	226.27
1940	Essex	168	15,836.86	44.25	10,597.92	2,269.25	3,013.94	930.63
1939	Wheeler	169	55,995.30	423.75	36,806.49	8,092.32	11,520.24	2,468.96
1940	Wheeler	169	22,108.75	252.75	14,685.16	6,549.39	1,126.95	2,289.23
1939	Butte	170	123,040.15	411.00	81,205.37	9,168.86	33,076.92	5,993.21
1940	Butte	170	141,697.93	435.50	95,036.72	11,269.71	35,827.00	6,597.27
1939	Missoula	171	146,977.15	1,258.75	96,995.35	14,641.74	36,598.81	7,979.28
1940	Missoula	171	147,759.26	1,238.50	99,179.76	14,673.91	35,144.09	6,083.89
1939	Victor	172	12,272.25	35.75	8,084.93	1,766.17	2,456.90	775.55
1940	Victor	172	12,655.79	37.50	8,616.13	1,856.18	2,220.98	1,307.02







Year	Location of Store	Store No.	Liquor Sales	Permit Sales	Cost of Merchandise Sold	Total Expense		Net Profit	Store Inventory
						Operating and	Central Office		
1939	Landusky	173	8,919.80	33.50	5,876.51	1,328.79	1,328.79	1,748.00	1,726.57
1940	Landusky	173	8,982.54	24.50	6,010.05	1,318.57	1,318.57	1,678.42	1,369.06
1939	Custer	174	3,850.35	24.25	2,512.24	572.52	572.52	789.84	361.82
1940	Custer	174	6,300.34	28.25	4,456.07	924.26	924.26	948.26	692.70
1939	Tongue River	177	1,231.00	6.50	833.29	207.85	207.85	196.36	Closed 8-10-39
1940	Tongue River	177	Closed August 10, 1939						
1939	Trout Creek	178	3,082.75	34.75	2,021.70	454.90	454.90	640.90	164.67
1940	Trout Creek	178	3,251.05	21.50	2,151.59	499.85	499.85	621.11	295.16
1939	Big Fork	179	5,126.89	17.25	3,349.66	713.50	713.50	1,080.98	972.71
1940	Big Fork	179	7,619.02	34.75	5,097.00	1,096.12	1,096.12	1,470.65	930.66
1939	Hinsdale	180	500.35	6.25	325.77	31.81	31.81	149.02	366.13
1940	Hinsdale	180	4,579.48	54.75	3,058.57	659.41	659.41	916.25	419.98
1939	Total		<u>\$5,562,034.73</u>	<u>\$30,169.00</u>	<u>\$3,663,602.06</u>	<u>\$642,076.81</u>	<u>\$1,286,524.86</u>	<u>77,920.27</u>	<u>\$326,842.71</u>
	Discount Earned and Other Income								
								<u>\$1,364,445.13</u>	
1940	Total		<u>\$5,922,412.77</u>	<u>\$28,231.00</u>	<u>\$3,980,081.37</u>	<u>\$661,440.83</u>	<u>\$1,309,121.57</u>	<u>92,114.09</u>	<u>\$414,779.30</u>
	Discount Earned and Other Income								
								<u>\$1,401,235.66</u>	



CLASSIFICATION of SALES by CASES for YEAR, 1940

Schedule 11

Classification	S I Z E S					Total	
	Gal.& $\frac{1}{2}$ Gal.	Quart	Fifth	Pint	$\frac{1}{2}$ Pint	Cases	Percent
Whiskey Straight		77,873		44,562	21,657	144,092	46.47
Bourbon		73,122		41,256	21,592	135,970	
Rye		4,751		3,306	65	8,122	
Whiskey Old & Bonded		10,229	47	4,225	370	14,671	4.80
American-Bourbon		8,363		3,132	292	11,787	
Rye		675		434	34	1,143	
Canadian-Bourbon		335		293	43	671	
Rye		856	47	366	1	1,270	
Total Straight & Old		88,102	47	48,787	22,027	158,963	51.27
Whiskey - Bourbon		3,642		3,957	654	8,253	2.66
Total Unblended		91,744	47	52,744	22,681	167,216	53.93
Blends Straight Bbn.		2,802		1,700	534	5,036	1.62
Spirit Blends	427	22,249	109	11,457	4,040	38,282	12.35
Total Blended	427	25,051	109	13,157	4,574	43,318	13.97
Scotch			7,979			7,979	2.58
Domestic			844			844	
Imported			7,135			7,135	
Irish - Imported			97			97	.03
TOTAL WHISKEY	427	116,795	8,232	65,901	27,255	218,610	70.51
Gin - Domestic	25	12,183	3,093	3,164	341	18,806	6.07
Gin Specialties		1,126	154	676		1,956	.62
Brandy		105	2,862	1,154	247	4,368	1.41
Domestic		105	2,317	1,145	244	3,811	
Imported			545	9	3	557	
Rum			4,227			4,227	1.36
Domestic			3,201			3,201	
Imported			1,026			1,026	
Cordials & Liqueurs		107	450	597	12	1,166	.38
Domestic		107	332	57		496	
Imported			118	540	12	670	
Cocktails			209			209	.07
TOTAL SPIRITS	452	130,316	19,227	71,492	27,855	249,342	80.42
Wines	31,810	20,977	7,516	86	6	60,395	19.48
Domestic	31,810	20,977	6,774	45	3		
Imported			199	41	3		
Vermouth			543				
Miscellaneous				261	47	308	.10
TOTAL SALES - CASES							
YEAR - 1940	32,262	151,293	26,743	71,839	27,908	310,045	100.00

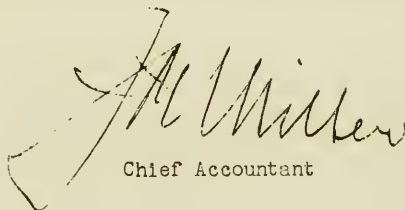


MONTANA LIQUOR CONTROL BOARD

HELENA, MONTANA

I, J. R. Miller, Chief Accountant of the Montana Liquor Control Board, do hereby certify that the foregoing balance sheet and related statements reflect the true financial condition of the operations of the Montana Liquor Control Board, as compiled from its books of records and accounts, covering that period from January 1, 1939 to December 31, 1940, inclusive.

I further certify that all collected funds have been properly accounted for, to the best of my knowledge and belief.

  
Chief Accountant

Subscribed and sworn to before me this 20th day of January, 1941, at Helena, Montana.



NOTARIAL SEAL

Notary Public in and for the  
State of Montana, residing at  
Billings, Montana.  
My commission expires December 10,  
1943.



## BEVERAGE CONTROL PROBLEMS

\* \* \* \* \*

Since Repeal of the Eighteenth Amendment forty-five (45) states have set up varied types of liquor control in an attempt to determine the method best adapted to each particular state.

These types of control may be divided into two classes: monopoly or state-store systems which prevail in seventeen (17) states, and a liquor licensing system in the remaining twenty-eight (28) states. Most of the states, finding their earlier endeavours not entirely satisfactory have continued to change or amend parts of their existing statutes.

The licensing system of control generally operates through an administrative agency, and the many questions that arise and that must be acted upon by these agencies may be divided into two broad categories: first, questions concerning delegation of power; second, exercise of powers delegated.

Questions concerning delegation of power: One of the most common attacks made upon the liquor licensing systems is that upon the validity of the transference of power from the legislature to the licensing authority. Most of the states having a licensing system have placed the dominant control of the liquor traffic under existing state fiscal agencies or under specially appointed state liquor control officers or boards. In general, the power vested in these agencies by the legislatures may be divided into two parts: (1) the power to issue, deny or revoke licenses and, (2) the power to make such rules and regulations as may be deemed necessary for the efficient administration of the state control statute.

Seventeen (17) states use the public monopoly for retail sale of distilled spirits. In seven (7) of the license states control is centralized in the state government. In New York and Texas the state agency is advised by local authorities but the power of decision is reserved to the state. In all of the monopoly states, except North Carolina, the operation of the monopoly is a state responsibility. In North Carolina, sale is permitted in those counties adopting the state store system by referendum. The county operates the liquor stores. Wisconsin and Minnesota authorize municipalities to operate local package stores. The Delaware Liquor Commission is authorized to operate a monopoly of retail sale of distilled spirits or to license private package stores. The latter method has been followed. In Wyoming, the monopoly applies to wholesale rather than retail business.

The monopoly method. From the standpoint of regulatory method the most significant development in post-Repeal liquor control was the establishment in seventeen (17) states of some form of public monopoly of the sale of distilled spirits. These states constitute 36.9 of the number of wet states, 28.9 of the buying income, and 29.6 of the United States population.

From the administrative standpoint, the monopoly method calls for a unique combination of operating activities. The proprietary function requires all of the mechanism of large scale merchandizing but simplified considerably because sales promotion is neither necessary or socially desirable, the products sold are standardized and do not require diversified handling, and the strategy of customer appeal in store premises and equipment is unnecessary. Nevertheless,





there still remain the important responsibilities of large scale stock purchasing, inventory and sales control, personnel supervision and financial management. These requirements are unknown to the licensing method.

The span of proprietary, regulatory and enforcement activity is coordinated by personnel management, fiscal supervision, the administration of properties and equipment, and special treatment of legal questions. In brief, an adequate monopoly system calls for a well-developed administrative organization in which the operations of business management, rule-making and administrative adjudication are all-important. The breadth of these responsibilities has some tendency toward a division of internal operations making coordination difficult and complicating the task of executive direction.

In brief, the monopoly method of liquor sale accomplishes its regulatory purposes by competition with illegal beverages and except in one instance, Iowa, attempts no direct restraint upon the individual purchaser not commonly found in the license states. The purpose of the monopoly is achieved if purchases are confined to legal channels which assure quality and fair price to the buyer and a reasonable profit from the sale to the state. Control that can be clumsy and difficult when attempted through regulatory action is relatively simple when effected through the monopoly system. Manufacturers, importers or distributors who commit acts of dubious propriety can simply be excluded from doing business with the monopoly.

Elaborate and systematic internal controls of inventory, stock movement and sales volume permit precise measurement of sales trends, stock requirements and customer demand. Most of this internal routine is geared to business machine operations. The atmosphere of the state store, moreover, is carefully arranged to avoid the stimulation of customer demand. No brands are recommended, no price wars occur, and there is never the problem of "loss leaders", inferior products or special sales. Suffice it to point out that a very substantial amount of business is done by the monopoly states - in excess of \$270,000,000 in 1939; generally speaking these beverages were marketed with a minimum of public scandal and complaint; and the monopoly method appears to have reduced the number of local areas going "bone-dry". Presumptively this is a good record- and a particularly laudable one when it is considered that the state store system was the first large scale venture in proprietary control by American states.

### Conclusion

The broad perspective of liquor control activities by the various states shows no dominating pattern. On the contrary the observer sees, on the surface, a resemblance of many different regulatory devices, administrative institutions and control procedures. This infinite variety has not come by accident nor yet by express design. It is rather the consequence of scores of influences and pressures, some clear and obvious but others subtle and intangible.

There is no easy, simple formula for the evaluation of state liquor control, for there is no magic in any particular method for effecting public policy. No objective test is available unless it is one that estimates the degree to which the community standards are effectively, and efficiently, expressed through administrative forms. This is at best a test of experience that can be applied only over a long period of time and with a sensitive appreciation of the environment in which control efforts are applied.



There is no other field of public action in which regulatory activity is so comprehensive, so extreme and yet so diversified. Within its bounds the states may indeed develop and refine regulatory techniques that will find significant application in other fields of public control.

Within the general patterns of state regulation there exists the widest range of individual differences in method and emphasis. Perhaps the most significant feature, common to most of the varying systems, is that few are based upon rigid statutory provisions. For the most part the statutory rule is stated in general terms and leaves to administrative discretion the intricate task of fitting detailed restrictions to the practices of the regulated industry. The seventeen (17) monopoly states are Alabama, Idaho, Iowa, Maine, Michigan, Montana, New Hampshire, North Carolina, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia and Wyoming. This more flexible method of regulation may in the long run produce a better stabilized and on the whole more effective public control.

The following subjects represent problems that have arisen in the course of the business during the past several years and are herewith presented to the members of the Legislature for earnest consideration and such action as may be deemed advisable.

Relief to Licensees: From time to time complaints are made that too many retail licenses are being issued in certain cities. The Legislature may wish to consider the feasibility of limiting the number of licenses in proportion to the population, and deny issuance of retail licenses to a purely residential district where a protest is made by a specified number of persons who reside within a specified distance.

The matter of discounts has been a problem before the Board for some time and it was found advisable to grant a discount of five percent (5%) to qualified purchasers on sales amounting to \$100.00 or more.

Warehouse Receipts: The sale of warehouse receipts in this state is a matter of grave concern. It is suggested that the Legislature make a thorough investigation of this matter.

Tied Houses: It is suggested that Section 2815.51 of the Revised Codes of Montana 1935, be amended to provide a penalty sufficiently severe to prevent the operation of whiskey or beer "tied houses".

Closing Hours: Under the present law there is no provision for the closing hours for the sale of beer at retail, and it is suggested that Section 12, Chapter 84, 1937 Session Laws, as amended by the Laws of 1939, be amended so as to restrict the hours of sale of beer at retail the same as liquor. It is suggested that this section be amended to read "No liquor or BEER shall be sold, offered for sale or given away upon any premises licensed to sell liquor or beer during the following hours,....."

It is also suggested that the matter of closing hours for retail beer and liquor licensees be left to the discretion of the local authorities in each city or county; such regulations not to conflict with the present Sunday and election day closing law.



Section 13 of the Montana Liquor Act, Session Laws of 1939, provides that:

"No license shall be granted for any premises which shall be on the same street or avenue and within six hundred feet of a building occupied exclusively as a church, synagogue or other place of worship, or school, etc."

The evident intent of the Legislature was to prohibit saloons within six-hundred feet of any such church, synagogue or school, but the phrase "which shall be on the same street or avenue" makes the statute ambiguous and indefinite in its meaning. If it is the purpose of the Legislature to prohibit saloons within six-hundred feet of any church, synagogue or school, etc., the phrase, "which shall be on the same street or avenue" should be eliminated, and said Section 13, should be made to read:

"No license shall be granted for any premises within six-hundred feet of a building occupied exclusively as a church, synagogue or other place of worship, or school, etc."

This would clear the statute of any ambiguity and leave no doubt as to the intent of the Legislature.

The term "PREMISES" as used in the Liquor Laws of the State should be definitely defined.

The term "PREMISES" has many and various meanings depending upon the way in which it is used. Section 8 of the Liquor Act, 1939 Session Laws, provides, among other things that:

"Every license shall....., and all licenses are applicable only to the "PREMISES" in respect to which they are issued."

The question has arisen on several occasions whether the term "PREMISES" as herein used, means the entire building in which a saloon is situated, or whether it means only the room or store where the business is conducted. It is claimed, that under this statute, a person may conduct two (2) or more separate and independent places of business, with separate bars, separate furniture and equipment and stock, under the same license and same ownership, so long as both rooms are under the same roof.

We have no Court decisions in Montana to guide us in this matter, and there are but few decisions anywhere that touch this question.

The Supreme Court of New York recently held that the term "PREMISES" used in statutes governing licenses to sell liquor at retail for consumption off the premises, means "a store" and not "a building."

It would simplify the administration of the Liquor Laws if the Legislature would define the term "PREMISES" in accordance with the decision of the New York Supreme Court, namely, that the term "PREMISES", as used in the Montana State Liquor Act, means "the room or store in which the business is conducted and not the "Building".

We trust that the Legislature will give this subject serious consideration.





The term "VILLAGE" as used in Section 4, Montana Liquor Act, Session Laws of 1939, needs clarification and defining.

The term "VILLAGE" is very indefinite, as herein used, and we have no statutes in the Montana Codes which define a "VILLAGE". It would greatly facilitate the administration of the law and obviate troublesome and expensive litigation if the Legislature would clearly define this term.

We believe this is worthy of consideration by the law-makers.

Present System: With the foregoing exceptions, we feel that the State Liquor Control Act and the Montana Beer Act are working satisfactorily.

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Federal Taxes: On July 1, 1940, the federal government imposed a National Defense Tax on distilled spirits of seventy-five cents (75¢) per proof gallon, which new tax increased the existing tax to \$3.00 per proof gallon, or \$9.00 per case, as compared to \$6.75 per case prior to July 1, 1940.

The Montana Liquor Control Board was compelled to pay this additional tax which amounted to \$82,284.04 on the stock on hand. This tax was rightly charged against the merchandise account, and shows a greatly increased inventory in dollars and cents, on the same number of cases shown on inventory a year ago.

The government also requires, in addition to this proof gallon tax, that we have a retail tax stamp for every state liquor store and also sufficient wholesale tax stamps to handle the retail business. Prior to July 1, 1940, the retail tax stamps were \$25.00 each and the wholesale tax stamps were \$100.00 each. Beginning July 1, 1940, we are now required to pay \$27.50 for each retail tax stamp and \$110.00 for each wholesale stamp. In 1939, we paid \$5,950 for these one-hundred seventy (170) retail and seventeen (17) wholesale tax stamps and in 1940, we paid \$6,691.67 for one-hundred sixty-eight (168) retail and nineteen (19) wholesale tax stamps, making a total of \$12,641.67 paid for these stamps in the past two years. Adding to this the new Defense Tax of \$82,284.04, we have paid the federal government a total of \$94,925.71 in taxes for 1939 and 1940.

It is necessary for us to have these wholesale stamps located in state stores at points available to retail dealers, as all sales made to a retail licensee must be approved by a state store vendor having a wholesale stamp.

Survey: During the past few months, a survey was conducted among seven hundred (700) of the retail liquor licensees and their opinion was asked on the following subjects: Do you favor legalized gambling, lower license fees, wholesale discount, limit of licenses in city or town, transfer of liquor or beer licenses, local option, present closing hours; have you received full cooperation and assistance from the liquor and beer administration; are you satisfied with the present system? The tabulation of this survey has just been completed and the information is available at the central office to anyone who is interested in same.





**DISCARDED**

MAY 26 1969

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